

SCHEDULES
A, B, D, & E
(FORM 40NR)

ALABAMA DEPARTMENT OF REVENUE
Schedule A – Itemized Deductions
(Schedules B, D, and E are on back)
ATTACH TO FORM 40NR — SEE INSTRUCTIONS FOR SCHEDULE A

2004

Name(s) as shown on Form 40NR

Your social security number

The itemized deductions you may claim for the year 2004 are similar to the itemized deductions claimed on your Federal return; however, the amounts may differ. Please see instructions before completing this schedule.

Medical and Dental Expenses (See page 15)	CAUTION: Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses.....	1		00
	2	Enter amount from Form 40NR, line 13, col. B. 2			00
	3	Multiply the amount on line 2 by 4% (.04). Enter the result.	3		00
	4	Subtract line 3 from line 1. Enter the result. If zero or less, enter -0-.....		4	00
Taxes You Paid (See page 16)	5	Real estate taxes.	5		00
	6	FICA Tax (Social Security and Medicare) and Federal Self-Employment Tax.....	6		00
	7	Railroad Retirement. (Tier 1 only)	7		00
	8	Other taxes. (List – include personal property taxes.) ▶	8		00
	9	Add the amounts on lines 5 through 8. Enter the total here.....		9	00
Interest You Paid (See page 16)	10a	Home mortgage interest and points reported to you on Federal Form 1098.	10a		00
	b	Home mortgage interest not reported to you on Federal Form 1098. (If paid to an individual, show that person's name and address.) ▶			
	10b		10b		00
	11	Points not reported to you on Form 1098.....	11		00
NOTE: Personal interest is not deductible.	12	Investment interest. (Attach Form 4952A).....	12		00
	13	Add the amounts on lines 10a through 12. Enter the total here.....		13	00
Gifts to Charity (See page 16)	CAUTION: If you made a charitable contribution and received a benefit in return, see page 16.				
	14	Contributions by cash or check.....	14		00
	15	Other than cash or check. (You MUST attach Federal Form 8283 if over \$500.)	15		00
	16	Carryover from prior year.	16		00
	17	Add the amounts on lines 14 through 16. Enter the total here.....		17	00
Qualified Long-Term Care	CAUTION: Do not include medical insurance premiums.				
	18	Enter Amount		18	00
Miscellaneous Deductions (See page 17)	19	List type and amount. (See instructions.) ▶			
				19	00
Proration of Above Amounts (See page 17)	20	Total itemized deductions to be prorated. (Add lines 4, 9, 13, 17, 18, and 19.)	20		00
	21	Enter percentage (%) from Form 40NR, page 1, line 11.....	21		%
	22	Multiply line 20 by the percentage on line 21.....	22		00
Alabama Casualty and Theft Losses	23a	Enter the amount from Federal Form 4684, line 16, attach copy. (See page 17.)	23a		00
	b	Enter 10% of your Adjusted Gross Income. (Form 40NR, line 13, column C).....	23b		00
	c	Subtract line 23b from line 23a. If zero or less, enter -0-.....		23c	00
Alabama Job Related Expenses (See page 17)	24	Unreimbursed employee expenses — job travel, union dues, job education, etc. (You MUST attach Federal Form 2106 if required. See instructions.) ▶	24		00
	25	Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount. ▶	25		00
	26	Add the amounts on lines 24 and 25. Enter the total here.	26		00
	27	Multiply the amount on Form 40NR, line 13, column C by 2% (.02). Enter the result here.	27		00
You may ONLY deduct expenses associated with your Alabama income.	28	Subtract line 27 from line 26. Enter the result. If zero or less, enter -0-.....		28	00
	29	Add the amounts on lines 22, 23c, and 28. Enter the total here. Then enter on Form 40NR, page 1, line 14.....		29	00

ALAE0000

Schedule A (Form 40NR) 2004

Name(s) as shown on Form 40NR (Do not enter name and social security number if shown on other side)

Your social security number

Schedule B – Interest and Dividend Income

1	Total Income from Interest and Dividends before any exclusions.	1		00	B Adjusted Gross Income from All Sources	C Adjusted Gross Income Earned in Alabama
2	List all interest received from obligations of the Federal Government, State of Alabama, and political subdivisions of Alabama.					
a		2a		00		
b		2b		00		
c		2c		00		
d		2d		00		
3	Total. Add amounts on lines 2a, b, c, and d.	3		00		
4	TOTAL TAXABLE INCOME FROM INTEREST AND DIVIDENDS. Subtract line 3 from line 1. Enter here and also on Form 40NR, line 1, Part I, page 2, column B & C.	4		00		00

Schedule D – Profit From Sale of Real Estate, Stocks, Bonds, etc.

1	Enter total gain or (loss), before any Federal exclusion, from the sale of all assets which is not taxable to the State of Alabama	1	B	00	C						
2	Itemize all other transactions which are taxable to Alabama in columns a through f below.										
a	Kind of Property & Location	b	Date Acquired	c	Amount Received	d	Depreciation Allowable Since Acquisition	e	Cost or Other Basis	f	Subsequent Improvements
3	Totals.										
4	Net profit or (loss) (total of columns c & d less total of columns e & f).	4		00		00					
5	TOTAL GAIN OR (LOSS) FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. Add the amounts on lines 1 and 4. Enter here and on Form 40NR, line 5, Part I, page 2, columns B & C.	5		00		00					

Schedule E – Income From Rents, Royalties, Partnerships, Estates, Trusts, and S Corporations**PART I Rent and Royalty Income or (Loss)**

1	Enter total income or (loss) from all rents and royalties which is not taxable to Alabama.	1	B	00	C				
2	Itemize below all rent and royalty income which is taxable to Alabama.								
a	Kind of Property & Location	b	Amount of Rent or Royalty	c	Depreciation or Depletion (attach schedule)	d	Repairs (attach itemized list)	e	Other Expenses (attach itemized list)
3	Totals (columns 2b-2e).								
4	Net profit or (loss) (column b less sum of columns 2c through 2e).	4		00		00			
5	TOTAL INCOME FROM RENTS AND ROYALTIES. Add the amounts on lines 1 and 4. Enter the totals here and include in line 8 below.	5		00		00			

PART II Income or (Loss) from Partnerships, S Corporations, Estates, or Trusts

6	List income received from partnerships, estates, trusts, and S corporations in 2004. Income from these sources not taxable to Alabama should be listed in column B only. This type income earned from Alabama sources should be listed in both columns B and C.					
	Name and Address	Check One	Partnership	Estate or Trust	S Corporation	Employer Identification Number
6a						00
6b						00
6c						00
7	TOTAL INCOME OR (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, AND TRUSTS. Add the amounts on lines 6a, b, and c. Enter the totals here and include in line 8 below.	7		00		00

PART III Summary

8	TOTAL INCOME OR (LOSS). Combine the amounts on lines 5 and 7, columns B & C. Enter here and on Form 40NR, line 6, Part I, page 2, columns B & C.	8		00		00
---	--	---	--	----	--	----